

HOUSE RESEARCH

Bill Summary

FILE NUMBER: H.F. 3272
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Authors: Lenczewski and Davids

Subject: Clarifying sales tax refunds on construction of a pharmaceutical manufacturing facility

Analyst: Pat Dalton

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Clarifies that the sales tax refund on construction materials and capital equipment for construction or expansion of a large pharmaceutical manufacturing facility may not be applied for before June 30, 2015.

This refundable exemption was included in the 2013 session tax bill and required the company to meet both a minimum investment and job creation level before applying for the refund. It is doubtful that these requirements can be met before June 30, 2015.